

CERTIFICATE OF SERVICE

I hereby certify that on October 13, 2008, a true and correct copy of the foregoing Verified Statement of Morgan, Lewis & Bockius LLP Pursuant to Rule 2019 of the Federal Rules of Bankruptcy Procedure was served electronically through the Court's ECF System on parties requesting electronic service and by first class mail to the following persons at the following addresses:

Office of the Clerk
United States Bankruptcy Court
Alexander Hamilton Custom House
One Bowling Green
New York, New York 10004

Office of the United States Trustee
33 Whitehall Street, 21st Floor
New York, New York 10004

Harvey R. Miller, Esq.
Shai Waisman, Esq.
Jacqueline Marcus, Esq.
Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, New York 10153

Paul Arozon, Esq.
Gregory A. Bray, Esq.
Milbank, Tweed, Hadley & McCloy
601 South Figueroa Street, 30th Floor
Los Angeles, California 90017

Luc A. Despins, Esq.
Dennis F. Dunne, Esq.
Milbank, Tweed, Hadley & McCloy
1 Chase Manhattan Plaza
New York, New York 10005

Internal Revenue Service
Attn: Bankruptcy Department
120 Church Street, 3rd Floor
New York, New York 10008

United States Attorney
One St. Andrew's Plaza
New York, New York 10007

Dated: New York, New York
October 13, 2008

/s/ Kim Raulsome
Kim Raulsome